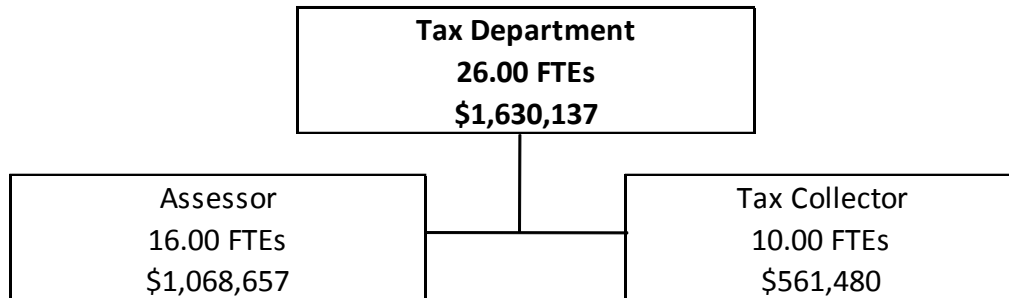


Catawba County Government



Tax Department

					Summary
	2008/09 Actual	2009/10 Current	2010/11 Requested	2010/11 Recommended	Percent Change
Revenues					
Property Tax	80,466,707	79,499,931	79,912,051	79,877,682	0%
Charges & Fees	266,767	240,150	233,820	233,820	-3%
Contribution to General Fund	(80,197,445)	(79,180,487)	(79,579,197)	(79,536,612)	0%
General Fund	1,016,086	1,052,826	1,047,247	1,055,247	0%
Total	\$1,552,115	\$1,612,420	\$1,613,921	\$1,630,137	1%
Expenses					
Personal Services	\$1,230,123	\$1,237,740	\$1,281,958	\$1,291,958	4%
Supplies & Operations	321,992	354,680	316,963	323,179	-9%
Tax Refunds	0	20,000	15,000	15,000	-25%
Capital	0	0	0	0	0%
Total	\$1,552,115	\$1,612,420	\$1,613,921	\$1,630,137	1%
Expenses by Division					
Assessor	\$1,054,754	\$1,079,486	\$1,060,657	\$1,068,657	-1%
Collections	497,361	532,934	553,264	561,480	5%
Total	\$1,552,115	\$1,612,420	\$1,613,921	\$1,630,137	1%
Employees					
Permanent	26.00	26.00	26.00	26.00	0%
Hourly	0.00	0.00	0.00	0.00	0%
Total	26.00	26.00	26.00	26.00	0%

Budget Highlights

Performance Measurement Fiscal Year 2010/11

The Tax Department strives to accomplish a high level of customer service while successfully collecting all tax revenues in the upcoming fiscal year. Inspection of past collection rates led the Department to modify a regularly used past outcome. The department strives to improve year-end tax collection rate ranking by five positions as compared to all counties in North Carolina, rather than attempt to maintain a tax collection rate that is among the top 10 percent of all counties, as in past years. Other outcomes focus on the successful completion of Revaluation in 2011.

Fiscal Year 2009/10

At mid-year, the Assessor Office of the Tax Department had achieved all outcomes focusing on customer service and communication with the public. Additionally, the Department attempted to provide most current ownership of real property to citizens by processing 90 percent of deed

transfers within five business days of receipt from the Register of Deeds. Data tracked from August 2009 to mid-year show that 87.3 percent of deed transfers were processed at an average of 9.43 business days, falling short of this particular goal.

The results of outcomes that focus on current year taxes and those that focus on delinquent taxes will not be known until the end of the fiscal year. The Tax Collector Office notes that a position which remained vacant for three months may affect the collection rate. The Office has been successful in accomplishing outcomes related to customer service and cross-training.

The Reappraisal Office has successfully accomplished most outcomes in Fiscal Year 2009/10. These outcomes highlighted record maintenance and completing tasks necessary for Revaluation in Fiscal Year 2010/11. The Office decided to forego press releases regarding land pricing and the 2011 Revaluation, which was originally an outcome for Fiscal Year 2009/10.

Fiscal Year 2008/09

The Tax Department was successful in achieving outcomes related to record maintenance and sustaining a high level of customer service to Catawba County tax payers. However, collection rates for Fiscal Year 2008/09 will not be finalized until May 10, 2010, by the North Carolina State Treasurer's Office (Catawba County ranked 37th out of 100 counties in Fiscal Year 2007/08). Over 65 percent of the 2008 delinquent collections under \$250 were successfully collected. Although the Department did not complete their outcome regarding delinquent taxes from the past 10 years, these taxes were reduced by 42.69 percent, which is a 1.02 percent improvement over the previous year reduction.

ASSESSOR

Statement of Purpose

Ensure all real and personal property is listed annually to the owner of record as of January 1st of each year, and all licensed motor vehicles are billed by the fourth month following the renewal month, as mandated by the General Statutes of North Carolina.

Outcomes

1. To ensure citizens receive prompt notification of taxes owed:
 - a. Prepare and mail all real and personal property tax bills no later than September 1st, the date in which they lawfully become due and payable.
 - b. Prepare and mail each month's motor vehicle tax bills at least 15 days prior to the first day of the month the bill is due.
2. Provide quality customer service by responding to all taxpayer inquiries within 24 hours of receipt and resolving outstanding issues within five working days as evidenced by call logs or other written documentation.
3. Provide most current ownership information of real property to citizens by processing 85 percent of deed transfers within 10 business days of receipt from the Register of Deeds.
4. Ensure that all new construction is listed, appraised, and recorded in time for billing no later than September 1, 2010, by constant monitoring of outstanding new construction through building permits and field reviews.
5. To educate, assist, and enroll qualified county citizens in the following property tax relief programs by June 1, 2011: elderly or disabled exclusion, circuit breaker property tax deferment, builder's inventory deferment, and disabled veteran exclusion.

TAX COLLECTOR

Statement of Purpose

To collect and account for all current, as well as delinquent, County, and City Ad Valorem taxes charged to the Tax Collector; all County privilege licenses; issue all mobile home moving permits; collect all County street assessments; and collect all fees related to garnishment, attachment, levy, judgment, and returned checks as provided by North Carolina law.

Outcomes

1. Improve year-end tax collection rate ranking by five positions as compared to all counties in North Carolina as evidenced by yearly statistics issued by the North Carolina Department of State Treasurer. To accomplish this goal, staff will:
 - a. Utilize all lawful measures to collect delinquent taxes, including attachments, garnishments, foreclosure, etc.
 - b. Prepare weekly status reports to track collections as compared to prior years.
 - c. As much as feasible, assign job responsibilities so that delinquent collection staff can maximize their time working delinquent accounts.
 - d. Working delinquent accounts under \$250 with a goal of collecting a minimum of 25 percent of these smaller accounts by June 30, 2011.
2. Collect 50 percent of prior 10 years delinquent taxes during Fiscal Year 2010/11. Statutorily, we may only collect taxes that are 10 years or less delinquent, so it is important to continue all lawful measures to collect these accounts before that time expires.
3. Provide quality customer service by responding to all taxpayer inquiries within 24 hours of receipt and resolving outstanding issues within five business days as evidenced by call logs or other written documentation.
4. Cross-training of all collection counter staff, delinquent collectors, and personal property auditors to improve efficiency, flexibility, and continuity of entire collector's office.